

AMENDMENTS

IN THE CLAIMS: ✓

Please amend claims 10 and 20 as follows:

A1  
10. (Amended) The polarizing plate with an optical compensation film according to claim 1, wherein at least one selected from the group consisting of a reflecting plate, a semitransparent reflector, a retardation plate, a  $\lambda$  plate, and a brightness enhancement film is further laminated to the polarizing plate.

A2  
20. (Amended) The liquid crystal display according to claim 11, wherein at least one selected from the group consisting of a reflecting plate, a semitransparent reflector, a retardation plate, a  $\lambda$  plate, and a brightness enhancement film is further laminated to the polarizing plate.

✓  
Please add new claims 21-55 as follows:

A3  
21. A polarizing plate with an optical compensation film, comprising a polarizing plate, an adhesive layer A, and an optical compensation film, laminated to one another, wherein an elastic modulus of the adhesive layer A is not greater than 0.06 MPa.

22. The polarizing plate with an optical compensation film according to claim 21, wherein the elastic modulus of the adhesive layer A is at least 0.02 MPa and at most 0.05 Mpa.

23. The polarizing plate with an optical compensation film according to claim 21, further comprising an adhesive layer B laminated to the polarizing plate with an optical compensation film.

24. The polarizing plate with an optical compensation film according to claim 23, wherein the elastic modulus of the adhesive layer B is at least 0.08 MPa.

25. The polarizing plate with an optical compensation film according to claim 23, wherein the elastic modulus of the adhesive layer B is at least 0.09 MPa and at most 0.12 MPa.

25. The polarizing plate with an optical compensation film according to claim 21, wherein both the adhesive layer A is adhesive agents comprising an acrylic resin.

26. The polarizing plate with an optical compensation film according to claim 23, wherein the adhesive layer B is adhesive agents comprising an acrylic resin.

27. The polarizing plate with an optical compensation film according to claim 21, wherein the adhesive layer A has a thickness in a range of at least 10  $\mu\text{m}$  to at most 40  $\mu\text{m}$ .

28. The polarizing plate with an optical compensation film according to claim 23, wherein the adhesive layer B has a thickness in a range of at least 10  $\mu\text{m}$  to at most 40  $\mu\text{m}$ .

29. The polarizing plate with an optical compensation film according to claim 21, wherein a triacetyl cellulose film is formed integrally with at least one surface of the polarizing film.

30. The polarizing plate with an optical compensation film according to claim 21, wherein the optical compensation film comprises a film with an oriented liquid crystal polymer.

31. The polarizing plate with an optical compensation film according to claim 21, wherein a triacetyl cellulose film is formed integrally with at least one surface of the optical compensation film.

32. The polarizing plate with an optical compensation film according to claim 21, wherein at least one element selected from the group consisting of a reflecting plate, a semitransparent reflector, a retardation plate, a  $\lambda$  plate, and a brightness enhancement film is further laminated to the polarizing plate.

33. The polarizing plate with an optical compensation film according to claim 32, wherein the at least one element is a reflecting plate.

34. The polarizing plate with an optical compensation film according to claim 32, wherein the at least one element is a semitransparent reflector.

35. The polarizing plate with an optical compensation film according to claim 32, wherein the at least one element is a retardation plate.

36. The polarizing plate with an optical compensation film according to claim 32, wherein the at least one element is a  $\lambda$  plate.

37. The polarizing plate with an optical compensation film according to claim 32, wherein the at least one element is a brightness enhancement plate.

38. A liquid crystal display, comprising:

a liquid cell; and

an polarizing plate with an optical compensation film on at least one side of the liquid crystal cell, the polarizing plate with an optical compensation film comprising a polarizing plate, an adhesive layer A, and an optical compensation film, laminated to one another, wherein an elastic modulus of the adhesive layer A is not greater than 0.06 MPa.

39. The liquid crystal display according to claim 38, wherein the elastic modulus of the adhesive layer A is at least 0.02 MPa and at most 0.05 MPa.

40. The polarizing plate with an optical compensation film according to claim 38, further comprising an adhesive layer B laminated to the polarizing plate with an optical compensation film.

41. The polarizing plate with an optical compensation film according to claim 40, wherein the elastic modulus of the adhesive layer B is at least 0.08 MPa.

42. The polarizing plate with an optical compensation film according to claim 40, wherein the elastic modulus of the adhesive layer B is at least 0.09 MPa and at most 0.12 MPa.

43. The polarizing plate with an optical compensation film according to claim 38, wherein both the adhesive layer A is adhesive agents comprising an acrylic resin.

44. The polarizing plate with an optical compensation film according to claim 40, wherein the adhesive layer B is adhesive agents comprising an acrylic resin.

45. The polarizing plate with an optical compensation film according to claim 38, wherein the adhesive layer A has a thickness in a range of at least 10  $\mu\text{m}$  to at most 40  $\mu\text{m}$ .

46. The polarizing plate with an optical compensation film according to claim 40, wherein the adhesive layer B has a thickness in a range of at least 10  $\mu\text{m}$  to at most 40  $\mu\text{m}$ .

47. The polarizing plate with an optical compensation film according to claim 38, wherein a triacetyl cellulose film is formed integrally with at least one surface of the polarizing film.

48. The polarizing plate with an optical compensation film according to claim 38, wherein the optical compensation film comprises a film with an oriented liquid crystal polymer.

49. The polarizing plate with an optical compensation film according to claim 38, wherein a triacetyl cellulose film is formed integrally with at least one surface of the optical compensation film.

50. The polarizing plate with an optical compensation film according to claim 38, wherein at least one element selected from the group consisting of a reflecting plate, a semitransparent reflector, a retardation plate, a  $\lambda$  plate, and a brightness enhancement film is further laminated to the polarizing plate.

51. The polarizing plate with an optical compensation film according to claim 50, wherein the at least one element is a reflecting plate.

52. The polarizing plate with an optical compensation film according to claim 50, wherein the at least one element is a semitransparent reflector.

53. The polarizing plate with an optical compensation film according to claim 50, wherein the at least one element is a retardation plate.

54. The polarizing plate with an optical compensation film according to claim 50, wherein the at least one element is a  $\lambda$  plate.

55. The polarizing plate with an optical compensation film according to claim 50, wherein the at least one element is a brightness enhancement plate.